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| APPLICATION NUMBER | FILING OR 371 (c) DATE | FIRST NAMED APPLICANT | ATTY. DOCKET NO./TITLE |
|--------------------|------------------------|-----------------------|------------------------|
| 10/730,958 | 12/09/2003 | Seung-Moon Yoo | AUS920030778US1(4018) |

45557
 IBM CORPORATION (JSS)
 C/O SCHUBERT OSTERRIEDER & NICKELSON PLLC
 6013 CANNON MOUNTAIN DRIVE, S14
 AUSTIN, TX 78749

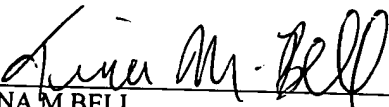
CONFIRMATION NO. 3691
 OC000000015720428
 OC000000015720428

Date Mailed: 04/12/2005

NOTICE OF ACCEPTANCE OF POWER OF ATTORNEY

This is in response to the Power of Attorney filed 12/20/2004.

The Power of Attorney in this application is accepted. Correspondence in this application will be mailed to the above address as provided by 37 CFR 1.33.


 TINA M BELL
 2800 (571) 272-1553

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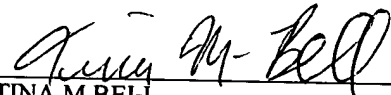
CONFIRMATION NO. 3691
 OC000000015720412
 OC000000015720412

Date Mailed: 04/12/2005

NOTICE REGARDING CHANGE OF POWER OF ATTORNEY

This is in response to the Power of Attorney filed 12/20/2004.

- The Power of Attorney to you in this application has been revoked by the assignee who has intervened as provided by 37 CFR 3.71. Future correspondence will be mailed to the new address of record(37 CFR 1.33).


 TINA M BELL
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